Confidential
Urgent

सत्यमेव जयते

आयकरमहानिदेशालय(सतर्कता)

Directorate General of Income Tax (Vigilance)

द्वितीयतल,जवाहरलालनेहरूस्टेडियम,नईदिल्ली- 110003

Second Floor, Jawaharlal Nehru Stadium, New Delhi- 110003

F. No. DGIT (Vig.)/WZ/DP/991/24/ 4724 **Dated : 26.12.2025**

To,

Sir,

Sub: Disciplinary proceedings against the DCIT, Morbi, Circle, Gujarat, Mumbai – Regarding.

Please refer to your letter dated 08.12.2025, vide which you have raised certain objections regarding ongoing Disciplinary Proceedings initiated against you vide Charge Memorandum dated 02.04.2024.

2. In this connection, I have been directed to convey to you the parawise views of this Directorate on the objections narrated in your aforesaid letter as under:

2.1 Para 3.1 – Regarding lapse of tenure of the Inquiry Officer

It has been contended that the appointment of Shri Sanjay Kumar Lal, Inquiry Officer (IO), ceased on expiry of the initial tenure and that continuation of proceedings thereafter is illegal. In this regard, it is clarified that:

a) The appointment of the Inquiry Officer was made by the competent authority in accordance with the CCS (CCA) Rules, 1965.

b) The disciplinary proceedings are proceedings in rem, and mere expiry of an initial tenure does not automatically nullify or invalidate the inquiry unless prejudice is demonstrably caused to the Charged Officer.

c) The request for extension of tenure of the Inquiry Officer is under consideration of the competent authority.

d) Moreover, during the intervening period, no final findings or conclusions have been recorded by the IO in the matter.

2.1.1 Accordingly, your contention that the Inquiry Officer acted wholly without jurisdiction is not found tenable.

2.2 Para 3.2 – Request for change of IO and personal hearing

2.2.1 Your requests for change of Inquiry Officer, raised vide letters dated 17.06.2025 and 27.06.2025, were duly examined by the Competent Authority and has already been rejected vide order dated 22.09.2025 issued by the CBDT.

2.2.2 With regard to the request for personal hearing, it is stated that the same was also considered by the Competent Authority and was not found to be warranted. It is further clarified that, after appointment of the Inquiry Officer, there is no provision for personal hearing before the Disciplinary Authority or any other officer in the official hierarchy, except before the Inquiry Officer, in accordance with the CVC guidelines and the CCS (CCA) Rules, 1965.

2.2.3 Accordingly, you are advised to raise all your issues, submissions, and defence before the Inquiry Officer, or through the Inquiry Officer, who is providing you adequate opportunity to submit your defence and documents, thereby satisfying the requirements of principles of natural justice during the ongoing disciplinary proceedings.

2.3 Para 3.3 – Legal interpretation regarding extension of Inquiry Officer

2.3.1 The legal position as projected in your above-mentioned letter is selective and misconceived on the following counts: -

a) The CCS (CCA) Rules, 1965 do not prescribe that expiry of an initial tenure automatically vitiates the inquiry proceedings.

b) The rules do not prohibit the competent authority from granting extension where the inquiry is ongoing and no final order has been passed.

c) Administrative instructions regarding tenure are directory in nature, not mandatory, unless prejudice is shown.

d) The reliance placed on *Amar Singh Harika* (AIR 1966 SC 1313) and *Bachhittar Singh (AIR 1963 SC 395)* is found to be misplaced, as the said judgments deal with communication of final administrative orders against the officials affecting their rights.

2.3.2 Appointment or extension of an Inquiry Officer during ongoing disciplinary proceedings is procedural and does not by itself determine civil consequences. Hence, the argument of "functus officio" is not applicable in the facts of the present case.

2.4 Para 3.3(B) & (C) – "gap period" and void proceedings

2.4.1 Your assertion that all proceedings conducted during the said gap period are void ab initio is found to be incorrect, as no evidence has been adduced to demonstrate that you suffered any prejudice during the said period. Procedural irregularities, if any, do not vitiate disciplinary proceedings unless they result in failure of justice. Accordingly, the inquiry proceedings cannot be treated as having been suspended by operation of law.

2.5 Para 3.3(D) & (E) – Suggestion of "two legal sustainable path/route"

2.5.1 Your contentions in these paras have duly been considered but not found to be accepted for the reason that the interpretation that only fresh appointment of IO or prospective extension of his tenure is permissible is not found supported by any statutory bar under CCS (CCA) Rules, 1965.

2.5.2 It is also conveyed that the competent authority retains the power to issue appropriate administrative orders from time to time to ensure continuity and completion of disciplinary proceedings in the interest of justice and administrative efficiency.

2.6 Para 3.4 – Reliance on Supreme Court Judgments

2.6.1 The judgments as cited in your above mentioned latter have been duly considered. However, the applicability of these judgments depends upon the facts and context of each case. The present disciplinary proceedings are governed by statutory service rules and settled principles that procedural deviations, if any, do not nullify proceedings unless substantial injustice is established.

3. I am further directed to convey you that in view of the above discussed facts, the contentions raised by you in your letter dated 08.12.2025 are not acceptable as no illegality or violation of natural justice has been found in continuation of the inquiry proceedings wherein all rights to defend yourself during the inquiry will remain fully protected and accordingly the disciplinary proceedings shall continue in accordance with CCS (CCA) Rules, 1965.

Yours faithfully,

26.12.25

(Niraj Nath)
DDIT (Vig.), WZ-3(2)
New Delhi

Copy to:-

i) **Shri Deependra Kumar (11071), Addl.DIT, Surat & Presenting Officer**, Aayakar Bhawan, Majura Gate, Opp New Civil Hospital, Surat. I am directed to request him to place this communication on record and to inform the IO accordingly.

(Niraj Nath)
DDIT (Vig.), WZ-3(2)
New Delhi